DEPARTMENT OF MENTAL HEALTH
POLICY/PROCEDURE

SUBJECT **REQUEST FOR BUDGET TRANSFERS**	POLICY NO. **403.1**	EFFECTIVE DATE **7/1/90**	PAGE **1 of 2**
APPROVED BY: **Original signed by:** **ROBERTO QUIROZ** Director	SUPERSEDES **403.1** **10/1/89**	ORIGINAL ISSUE DATE **03/29/88**	DISTRIBUTION LEVEL(S) **1**

PURPOSE

1.1 To establish and maintain procedures for the control of internal budgetary transfers through the preparation and processing of Form 403.

BACKGROUND

2.1 Personnel, services/supplies, and/or equipment costs are sometimes provided and charged to clinics or areas other than originally budgeted. A transfer of budgeted dollars may be necessary to fund these costs. The procedures listed below are to be used in requesting budget transfers from one CAPS (Countywide Accounting and Purchasing System) cost center to another or from one expenditure or revenue category (CAPS minor object) to another.

POLICY

3.1 The guidelines outlined in this policy are to be followed when requesting internal budget transfers.

3.2 Each fiscal year, the Board-Adopted Budget appropriations for the Department will be identified to the Cost Center level by the Budget Services Division. Form 403 transfers should be based on this initial allocation.

3.3 Form 403 is to be used only for funds currently budgeted. Increases/decreases to the Department's budgeted funds must first be approved by the Board of Supervisors.

3.4 Form 403 will only be processed for amounts of $500 or more; costs should not be arbitrarily combined to total $500 or more.

3.5 Budget transfers between CAPS MAJOR object codes (example: salaries to services/supplies or services/supplies to fixed assets) require CAO approval. As a result, processing and approval of these budget transfers may be significantly delayed.

PROCEDURES

SUBJECT: **REQUEST FOR BUDGET TRANSFERS**	POLICY NO. **403.1**	EFFECTIVE DATE **7/1/90**	PAGE **2 of 2**

4.1 Complete all necessary items of the Form 403 (Attachment I) according to the instructions (Attachment I-A) and as indicated by the circled letters on the sample form (Attachment I-B) prior to submission to the Budget Services Division.

4.2 DETAILED JUSTIFICATION must be provided on the Form 403 to facilitate processing. Attach all pertinent letters and supporting documentation; documentation should support the requested amount or the justification.

4.3 Submit original and one copy of the completed Form 403 and all supporting documentation to the Budget Services Division.

4.4 The Budget Services Division will process the Form 403 and return a copy of the processed form to the requesting unit.

4.5 REVERSALS: Identify the original Form 403 being reversed. Use the Log Number assigned by the Budget Services Division. DO NOT use the Program Log Number.

4.6 A listing of Program Log Number/Bureau Prefixes (Attachment II) and a listing of Funding Sources (Attachment III) are attached for use in completion of Form 403.

AUTHORITY

Department of Mental Health Policy

ATTACHMENT

Attachment I	Form 403
Attachment I-A	Instructions
Attachment I-B	Sample Form
Attachment II	Program Log Number/Bureau Prefixes
Attachment III	List of Funding Sources

LAC-DMH FORM 403
REQUEST FOR BUDGET TRANSFER
FISCAL YEAR _____- _____

BSD LOG NO. _____

PROGRAM LOG NO. _____

FROM:

Cost Ctr.	Prov. No.	Description	Minor Obj Code	Unique Number	Amount
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

TO:

_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

FUNDING SOURCE _____
BUDGET CHANGE IS ☐ **PERMANENT** ☐ **ONE-TIME**
JUSTIFICATION: _____
_____
_____
_____
_____
_____
_____

CONTACT PERSON: _____ **PHONE:** _____

APPROVAL SIGNATURES **FROM** **TO**

COST CENTER _____ _____
Program Manager/Division Chief Date Date

DEPUTY DIRECTOR _____ _____
Date Date

ASSISTANT DIRECTOR _____ _____
Date Date

BSD USE ONLY:
BUDGET ADJUSTMENT REQUIRED? ☐ YES ☐ NO
ANALYSTS INITIALS _____

BUDGET OFFICER _____ _____
Date

c: **Budget**
Accounting
Personnel

Contracts & Grants
Originator _____

FORM 403 COMPLETION

ITEM	DESCRIPTION	COMMENTS
A	FISCAL YEAR	Self-explanatory.
B	PROGRAM LOG NUMBER	Attachment II is a listing of Bureau prefixes to be used in tracking the Form 403's prior approval. Assignment of the Program Log Number is the responsibility of each area. If your area does not have a prefix, please print the name of your bureau or division. Organization units smaller than the division level should use the name of the division to which they report.
C1	COST CENTER	Enter the CAPS Cost Center from which the budgeted funds are to be transferred.
C2	PROVIDER NUMBER	Complete using the State Provider Number, if available.
C3	DESCRIPTION	Enter the CAPS Cost Center description.
C4	MINOR OBJECT CODE	Enter the CAPS Minor Object Code from which the budgeted funds are to be transferred.
C5	UNIQUE NUMBER	Complete this item if you are transferring funds from a budgeted position. Attach a copy of the Personnel Action Form (PAF). a) The original PAF must be sent to the Personnel Bureau after the Form 403 has been processed by the Budget Services Division.
C6	AMOUNT	Enter specific amounts. Note the following restrictions: a) Salary amounts will be prorated for the remaining months of the fiscal year. Amounts cannot be retroactively transferred. Please note, funding of ordinance positions requires funding of employee benefits. b) Services and Supplies or Equipment dollars cannot exceed budget remaining for the remainder of the fiscal year.
D1	COST CENTER	Enter the CAPS cost center receiving the transferred funds.
D2	PROVIDER NUMBER	Complete using the State Provider Number, if available.
D3	DESCRIPTION	Enter the CAPS Cost Center description.

ITEM	DESCRIPTION	COMMENTS
D4	MINOR OBJECT CODE	Enter the CAPS Minor Object Code receiving the transferred funds.
D5	AMOUNT	Enter specific amounts. Note the following restrictions: a) Salary amounts will be prorated for the remaining months of the fiscal year. b) Services and Supplies or Equipment dollars cannot exceed budget remaining for the remainder of the fiscal year.
E	FUNDING	Identify the funding source (Attachment III).
F	BUDGET CHANGE	Identify whether the requested budget transfer is permanent or one-time (current fiscal year only).
G	JUSTIFICATION	Justification should explain why funds are being transferred to the receiving area.
H	CONTACT PERSON	Type or legibly print the name and phone number of a contact person.
I,J,K	APPROVAL SIGNATURES	Mandatory. Signatures should be legible. If you are signing for someone else, print your own name as well. a) ALL Form 403's involving contracts must be countersigned by the Chief, Contracts and Grants Division.

LAC-DMH FORM 403
REQUEST FOR BUDGET TRANSFER
FISCAL YEAR _____-_____

BSD LOG NO. _____

PROGRAM LOG NO. _____

FROM:

Cost Ctr. (C1)	Prov. No. (C2)	Description (C3)	Minor Obj Code (C4)	Unique Number (C5)	Amount (C6)

TO:

(D1)	(D2)	(D3)	(D4)		(D5)

FUNDING SOURCE (E) _____

(F) **BUDGET CHANGE IS** ☐ **PERMANENT** ☐ **ONE-TIME**

JUSTIFICATION: (G) _____

CONTACT PERSON: (H) _____ **PHONE:** _____

APPROVAL SIGNATURES	**FROM**		**TO**	
COST CENTER	(I)		(I)	
	Program Manager/Division Chief	Date		Date
DEPUTY DIRECTOR	(J)		(J)	
		Date		Date
ASSISTANT DIRECTOR	(K)		(K)	
		Date		Date

BSD USE ONLY:
BUDGET ADJUSTMENT REQUIRED? ☐ YES ☐ NO
ANALYSTS INITIALS _____

BUDGET OFFICER _____ _____
Date

c: **Budget**
Accounting
Personnel

Contracts & Grants
Originator _____

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH
POLICY/PROCEDURES NO. 403.1
PROGRAM LOG NUMBER BUREAU PREFIXES

PREFIX	ITEM DESCRIPTION
CG	CONTRACTS AND GRANTS
PS	PROGRAM SUPPORT
HT	HOMELESS UNIT
FSB	FORENSIC SERVICES
CS	CHILDREN SERVICES
ASI	ADULT SERVICES I (Service Areas 1,6,7 and 8)
ASII	ADULT SERVICES II (Service Areas 2,3,4, and 5)
CM	CASE MANAGEMENT
PG	PUBLIC GUARDIAN
MD	MEDICAL DIRECTOR'S OFFICE
EA	EXECUTIVE ADMINISTRATION
AS	ADMINISTRATIVE SERVICES
ASB	ADMINISTRATIVE SUPPORT BUREAU
ISSB	INFORMATION SYSTEMS SUPPORT BUREAU
PB	PERSONNEL BUREAU
FS	FISCAL SERVICES
BSD	BUDGET SERVICES DIVISION
AD	ACCOUNTING DIVISION
RM	REVENUE MANAGEMENT

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH
POLICY PROCEDURE NO. 403.1

SAMPLE OF FUNDING SOURCES

Short Doyle

SEP/AB 3632

Com. Dev. Comm. Grant

CONREP

Earthquake Disaster Grant

Homeless – Bronzan

Homeless – McKinney

Supplemental Rates

Wards & Dependents

Prop 99